

B' selected from the group consisting of sodium carbonate, calcium oxide, calcium hydroxide, calcium carbonate and magnesium oxide under conditions in which at least one of the oil or fat in an amount of 0.001 parts by weight or more based on 100 parts by weight of the oil or fat and the alcohol is in a supercritical state at a temperature of 270 °C or more.

Add the following new claims:

— 16. The process according to claim 1, wherein said catalyst is present in an amount in the range of from 0.001 to 6 parts by weight based on 100 parts by weight of the oil or fat.

B² 17. The process according to claim 1, wherein the alcohol is in a supercritical state at a temperature within the range of from 270 to 400 °C.

18. The process according to claim 1, wherein the catalyst is present in an amount of at least 0.005 parts by weight based on 100 parts by weight of the oil or fat. —

REMARKS

Claims 1 and 3-18 remain pending after amendment.